WHAT IS CLAIMED IS:

1. An exhaust system for an engine of a small watercraft includes a water muffler and wherein an exhaust pipe connected to said water muffler extends upwardly once and then extends downwardly in such a manner as to have a substantially U-shape and exhaust gas and cooling water in said water muffler are discharged to the outside through said U-shaped exhaust pipe comprising:

spiral baffle plates for spirally introducing exhaust gas being provided on an inner face of said U-shaped exhaust pipe.

- 2. The exhaust system for a small watercraft according to claim 1, wherein an on/off valve capable of opening and closing an outlet of said exhaust pipe is provided at the outlet of said exhaust pipe.
- 3. The exhaust system for a small watercraft according to claim 1, wherein the spiral baffle plates extend along the inner face of said U-shaped exhaust pipe for a predetermined interval.
- 4. The exhaust system for a small watercraft according to claim 3, wherein said spiral baffle plates are spaced apart by a predetermine interval and are inclined relative to a longitudinal axis by a predetermined angle.
- 5. The exhaust system for a small watercraft according to claim 1, wherein the baffle plates have a sectional shape in the form of an isosceles triangle.
- 6. The exhaust system for a small watercraft according to claim 1, and further including a resonator operatively connected to the exhaust pipe, said resonator

including at least one discharge opening being disposed therein, an on/off valve being mounted relative to said at least one discharge opening for selectively closing said at least one discharge opening.

- 7. The exhaust system for a small watercraft according to claim 6, wherein said resonator includes two discharge openings and said on/off valve is operatively positioned adjacent to said two discharge openings for selectively closing said at least two discharge openings.
- 8. The exhaust system for a small watercraft according to claim 7, wherein said on/off valve includes a first flap having a predetermined weight and a second flap having a predetermined weight and wherein if the watercraft turns over the predetermined weight of the first and second flaps closes the first and second openings in said resonator.
- 9. The exhaust system for a small watercraft according to claim 1, wherein the spiral baffle plates are integrally molded on the inner face of the U-shaped exhaust pipe.
- 10. An exhaust system adapted to be used with an engine of a watercraft comprising:

an exhaust pipe adapted to be connected to a water muffler, said exhaust pipe including an inner face;

spiral baffle plates for spirally introducing exhaust gas, said spiral baffle plates being provided on said inner face of said exhaust pipe.

11. The exhaust system according to claim 10, wherein said exhaust pipe extends upwardly once and then extends downwardly in such a manner as to have a substantially U-shape and exhaust gas and cooling water in said water muffler are discharged to the outside through said U-shaped exhaust pipe.

- 12. The exhaust system according to claim 10, wherein an on/off valve capable of opening and closing an outlet of said exhaust pipe is provided at the outlet of said exhaust pipe.
- 13. The exhaust system according to claim 10, wherein the spiral baffle plates extend along the inner face of said U-shaped exhaust pipe for a predetermined interval.
- 14. The exhaust system according to claim 13, wherein said spiral baffle plates are spaced apart by a predetermine interval and are inclined relative to a longitudinal axis by a predetermined angle.
- 15. The exhaust system according to claim 10, wherein the baffle plates have a sectional shape in the form of an isosceles triangle.
- 16. The exhaust system according to claim 10, and further including a resonator operatively connected to the exhaust pipe, said resonator including at least one discharge opening being disposed therein, an on/off valve being mounted relative to said at least one discharge opening for selectively closing said at least one discharge opening.
- 17. The exhaust system according to claim 16, wherein said resonator includes two discharge openings and said on/off valve is operatively positioned adjacent to said two discharge openings for selectively closing said at least two discharge openings.
- 18. The exhaust system according to claim 17, wherein said on/off valve includes a first flap having a predetermined weight and a second flap having a predetermined weight and wherein if the exhaust system turns over the predetermined weight of the first and second flaps closes the first and second openings in said resonator.

19. The exhaust system according to claim 10, wherein the spiral baffle plates are integrally molded on the inner face of the U-shaped exhaust pipe.